

 Office of Credit Unions Policies and Procedures	POLICY NUMBER
	10205-A
ACCOUNTING	EFFECTIVE DATE
	11/01/2018
SUBJECT	REVISION DATE
	11/01/2018
Sample: Accounting Items Requested for Examination	PAGE(S)
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1. ____ Most recent outside Audit Management Letter and Recommendations
2. ____ Supervisory Committee Minutes and Audit Documentation for last 12 months
3. ____ Income Statement including year-to-date totals as of / /
4. ____ Balance Sheet and General Ledger Trial Balance Summary as of / /
5. ____ Copy of 20__ Budget and Variance Report
6. ____ Share and Loan Trial Balance Summary as of / /
7. ____ Trial Balance Summary for all serviced loans / /
8. ____ Last three months' bank and Alloya statements, with reconcilements
9. ____ Last 4 months' broker statements
10. ____ Investment schedule / /
11. ____ Investment Subsidiary for premiums/discounts, accrued interest and Unrealized Gain/Loss accounts
12. ____ Certificates or supporting documentation for investments directly purchased
13. ____ Supporting documentation for investments in CUSOs
14. ____ Subsidiaries for prepaids, accruals and fixed assets
15. ____ Reconcilements and documentation for all clearing/suspense accounts
16. ____ Reconcilements and documentation for payable accounts
17. ____ Supporting documentation for notes payable
18. ____ A copy of the most recent Call Report with the supporting documentation
19. ____ A copy of the most recent December Call Report
20. ____ History of Net Worth Accounts (Undivided Earnings, Regular Reserves, Unrealized Investment Gain/Loss, Other Reserves)
21. ____ History of Allowance for Loan and Lease Losses (ALLL) Account and most recent ALLL analysis